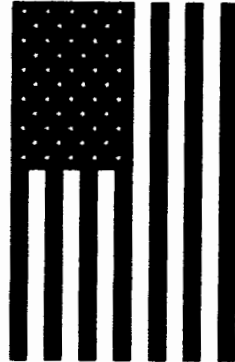


Ghislain Alyre Lucien Joseph, House of Breton

The United States of America
United States District Court
District of New Hampshire

U.S. DISTRICT COURT
DISTRICT OF N.H.
FILED

2013 MAR 25 P 1:18



Claimant:)	Case # <u>13-CV-136</u>
Ghislain Alyre Lucien Joseph,)	
House of Breton)	Declaration of
)	Trespasses
against,)	
Defendants:)	
Commissioner of Internal Revenue)	Request for
and)	Immediate Permanent
ACS Operations Manager Mary Hannah)	Injunction
and)	
RBS CITIZENS,)	Request for Redress
NATIONAL ASSOCIATION et al.)	

Comes Now:

I am¹ Ghislain Alyre Lucien Joseph, of the house of Breton, a living man sojourning on the land called New-Hampshire. I am one of the non-combatant peaceful People² of the United States. I come to this Court of record to complain of a scheme or artifice to defraud Me of My property by the herein named defendants. I thus notice this Court of facts known and unknown to it, to wit;

¹ "The sovereignty of a state does not reside in the persons who fill the different departments of its government, but in the People, from whom the government emanated; and they may change it at their discretion. Sovereignty, then in this country, abides with the constituency, and not with the agent; and this remark is true, both in reference to the federal and state government." [Spooner v. McConnell, 22 F 939, 943]

² "We the People of the United States...do ordain and establish this Constitution for The United States of America."

Ghislain Alyre Lucien Joseph, House of Breton

[Parties]

Claimant:

- A) Ghislain Alyre Lucien Joseph, house of Breton; hereinafter Claimant
a. General Delivery near three five Austin street, Manchester
New-Hampshire [03102] 603-396-1092

Defendants:

- B) Commissioner of Internal Revenue
a.
- C) ACS Operations Manager Mary Hannah hereinafter Mary Hannah
a. ACS SUPPORT, PO BOW 8208, PHILEDELPHIA, PA 19101
- D) RBS CITIZENS, NATIONAL ASSOCIATION et al. hereinafter
Citizens Bank
a. 1 CITIZENS DR, RIVERSIDE RI 02915-3019019
b. Legal Clerk/mm (REF# 582554)

[Claimant]

1. The Christian appellation of the claimant is Ghislain Alyre Lucien Joseph: Breton.
2. I am not GHISLAIN L BRETON or any other nom de guerre version of the above appellation.
3. I am one of the People³, a sojourner upon the land called New-Hampshire.
4. I am a man not formally studied in law.
5. I am a man of lawful age to make this declaration.

³ There is no such thing as a power of inherent sovereignty in the government of the United States In this country sovereignty resides in the people, and Congress can exercise no power which they have not, by their Constitution entrusted to it: All else is withheld. [*Julliard v. Greenman*, 110 U.S. 421]

Ghislain Alyre Lucien Joseph, House of Breton

6. I am not under the lawful guardianship of another.
7. I am not a man subject to presumptions of, in or at law.
8. I am not a corporation.
9. Ghislain Alyre Lucien Joseph: Breton is not a corporation.
10. I am not one of the people subject to Statutes, Codes, Ordinances and the like which are created for the express purpose of regulating persons who fill the seats of government.⁴
11. I am not an officer, employee, or elected official, of the United States or the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia.
12. Among many other things, My property consists of My time, My creativity, My motivation, My labor, My intellect, My energy, My ingenuity, My patience, My personality, etc ... etc ... etc ...
13. Property is,
 - a. A peculiar quality of any thing; that which is inherent in a subject, or naturally essential to it; called by logicians an essential mode. Thus color is a property of light; extension and figure are properties of bodies. [Noah Webster 1828]
 - b. An acquired or artificial quality; that which is given by art or bestowed by man. The poem has the properties which constitute excellence. [Noah Webster 1828]
14. No part of My property belongs to another because;

⁴ The people, or sovereign are not bound by *general words* in statutes, restrictive of prerogative right, title or interest, unless expressly named. Acts of limitation do not bind the King or the people. The people have been ceded all the rights of the King, the former sovereign ... It is a maxim of the common law, that when an act is made for the common good and to prevent injury, the King shall be bound, though not named, but when a statute is general and prerogative right would be divested or taken from the King [or the people] he shall not be bound. [*The People v. Herkimer*, 4 Cowen (NY) 345, 348 (1825)]

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- a. It is unjust that freemen should not have the free disposal of their own property. [Co Litt. 223a; 4 Kent, Comm. 131; Hob. 87]
 - b. That does not truly belong to one which can be taken from him upon occasion. [Dig. 50, 17, 159, 1]
15. I use the common right of a trade known to most people as carpentry to trade My above listed properties for the life I live.
16. If the party with whom I trade My property compensated Me fully for it, there would be no room for them to profit.
17. I am not now nor have I ever been engaged in a contract with the IRS.
18. I have never knowingly elected to be treated as a U.S. resident for the purpose of determining any income tax liability.
19. I have never given any kind of gift to the Commissioner or the Internal Revenue Service.
20. I lawfully demand My work receipts deposited at Citizens Bank as lawful money.
21. Trading My property, such as any of those listed above, for someone else's property of lesser value, such as I trade with the people I work for, does not constitute a taxable activity.
22. For well over thirty years, I have engaged only in trades of common right.
23. A trade of common right cannot be taxed by statute because,
- a. It is not a privilege,
 - b. What is prohibited in the nature of things can be confirmed by no law. [Finch, Law 74]
 - c. When anything is prohibited directly, it is prohibited also indirectly. [Co. Litt. 223]

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[Trespass – Commissioner]

24. I have recently discovered some disturbing facts about the Internal Revenue Service hereinafter IRS, Title 26 of the United States Code hereinafter Title 26 and USC, and the Internal Revenue Code, hereinafter IRC.
25. Title 26 and the IRC are written in such an incredibly ambiguous manner that most learned men don't comprehend either.
- a. Simplicity is favorable to the laws; and too much subtlety in law is to be reprobated. [4 Coke, 8]
 - b. It is a wretched state of slavery which subsists where the law is vague or uncertain. [4 Inst. 245, 246; Broom, Max. 150; Yates v. Lansing, 9 Johns. (N.Y.) 427]
26. The tax industry, led by the Commissioner of the IRS has deceived me for about 30 years into believing things that were untrue for the purpose of taking my property from me.
- a. An agreement induced by fraud cannot stand. [Dig. 2, 14, 7, s. 9]
27. The Internal Revenue Code was not enacted as positive law.
28. There is no law that requires Me to file a tax return.
29. There is no law that requires Me to pay any income tax for the remuneration I receive from the common trade known as carpentry.
30. IRS agents are not judicial officers having power to issue Orders or Judgments of any kind against the People sojourning on the land called New-Hampshire.
31. With respect to the fundamental law of the land, IRS agents are not judicial officers.
32. Using lawful money is not a privilege.
33. With respect to the Internal Revenue Code, I am a non-resident alien.

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34. With respect to the Internal Revenue Code, I am not a citizen of the United States.
35. With respect to the Internal Revenue Code, I have never lived in, been a resident of or been domiciled within the geographical jurisdiction of the United States.
36. With respect to the Internal Revenue Code, I have never been employed by nor have I ever been in the service of the United States.
37. With respect to the Internal Revenue Code, I have never had "gains, profits or income derived from salaries, wages or compensation for personal services.
38. Income may be defined as the gain derived from capital, from labor, or from both combined, provided it be understood to include profit gained through a sale or conversion of capital assets. [Merchant's Loan & Trust Co. v. Smietanka 255 U.S. 509]
39. With respect to the Internal Revenue Code, My property is not taxable.
40. The "Income" tax is an excise tax.
41. The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is an artificial entity which owes its existence and charter powers to the state; but the individuals' Right to live and own property are natural rights for the enjoyment of which an excise cannot be imposed. [Corn v. Fort, 95 S.W.2d 620 (1936)]
42. The common Right of the People to receive their earnings cannot be converted into a privilege and taxed.
43. The IRS is a debt collection agency subject to title 15 of the U.S. Code
44. I have an intangible Right to honest service from the Commissioner, the IRS and its agents.

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- 45. I have a Right to demand a verified validation of any debt that the IRS claims I may owe them for any given year.
- 46. My previous failure to dispute the validity of any debt may not be construed by any court as an admission of liability.
- 47. The Commissioner has breached his fiduciary duty to the public trust by depriving Me of My intangible Right to honest services.

[Trespass – Mary Hannah]

- 48. In collusion with Citizens Bank, Mary Hannah has deprived me of the property I deposited with Citizens Bank in Goffstown New Hampshire.
- 49. I claimed two of My four daughters on the 2009 tax return.
- 50. The IRS, (2012) notified me that My ex-wife had claimed one of the same dependents on her 2009 tax return.
- 51. In July of 2012 I looked into the matter. I then called and informed the IRS that in respect to the 2009 return, I had correctly claimed the two daughters that My ex-wife had signed off on. [Form 8332]
- 52. During that call, an IRS agent stated the IRS would only review the 2009 return if I agreed to an installment agreement on the balance, so I told the agent to forward me the agreement.
 - a. Every consent involves submission; but a mere submission does not necessarily involve consent. [Black's 2d. 249]
 - b. What otherwise is good and just, if it be sought by force and fraud, becomes bad and unjust. [3 *Coke*, 78]
- 53. During that same call, the IRS agent explained that it would take between 30 and 60 days to complete the review of the 2009 tax return.
- 54. In September of 2012, I received a letter dated September 4, 2013, stating that I owed, with penalty and interest, a balance of \$4322.37.

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55. Within a week of receiving the September 4th notice of balance, I received an installment agreement.

a. No thing is so contrary to consent as force and fear. [Dig. 50, 17, 116]

56. I continued to wait for the IRS to complete its review of the 2009 tax return.

57. On Saturday February 23rd I received a Notice of Levy from the IRS.

58. On Monday the 25th of February 2013, I contacted the IRS to inquire into the status of their review of the 2009 Tax Return.

59. An IRS agent informed me that they had not completed the review because the 2009 tax return was located in a different location.

60. On Monday the 25th of February 2013, I inquired of the IRS as to how it was that they could levy My property without a court order signed by a judge.

61. An IRS agent explained that it was an internal process not requiring a judge or a hearing.

62. On Tuesday February 26th, 2013, the IRS "Levied" My bank account of all of its contents.

63. As part of a scheme or artifice to defraud Me, IRS agent Mary Hannah mailed a letter dated February 21, 2013, to Citizens Bank.

a. An agent is a person authorized by another to act on his account and under his control. [Wasilowski v. Park Bridge]

64. The February 21, 2013 "notice of levy" letter from IRS agent Mary Hannah was used, via Citizens Bank, to trespass on My property.

65. The February 21, 2013 "notice of levy" letter from IRS agent Mary Hannah was incomplete and misleading in that it did not include the full language found in the IRC and Title 26 USC 6331 (a), Levy and Distraint. See Exhibit "A".

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- a. **(a) Authority of Secretary** – If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.

66. Mary Hannah is not a judicial officer capable of rendering a determination in law.

- a. Previous intentions are judged by subsequent acts. [Dumont v. Smith, 4 Denio (N.Y.) 319, 320]
- b. Ignorance of those things which one is bound to know excuses not.
[Hale, P.C. 42; Broom, Max 267; 4Bl. Comm.27]

67. IRS agent Mary Hannah knowingly used this “notice of levy” contrary to the Internal Revenue Code, and Title 26 USC 6331 (a)

- a. Ignorance of those things which one is bound to know excuses not. [Hale, P.C. 42; Broom, Max 267; 4Bl. Comm.27]

68. IRS agent Mary Hannah has no evidence that I have ever been employed by Citizens Bank.

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69. IRS agent Mary Hannah has no evidence that I have ever been an officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia.
70. Contrary to My Rights secured by Articles 4 and 5 of the Bill of Rights, IRS agent Mary Hannah seized via Citizens Bank, My property without any authority to do so.
71. Contrary to My Rights secured by Articles 4 and 5 of the Bill of Rights, Mary Hannah via Citizens Bank deprived me of My property without due process of law, i.e. ... a public trial by an impartial Jury.
72. IRS agent Mary Hannah has breached her fiduciary duty to the public trust by depriving Me of My intangible Right to honest services.
73. IRS agent Mary Hannah acted under color of law to obtain my property which was under the custody of a financial institution by means of fraudulent pretense or representation.

[Trespass – Citizens Bank]

74. On Monday March 11th 2013, I conveyed to the assistant manager My thoughts regarding the illegal seizure of My property and the lack authority to levy my property found in the IRC and 26 USC 6331 subsection (a) "Authority of Secretary" which states in pertinent part that;
 - a. "Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy ..."
75. On Monday March 11th 2013, I conveyed to the assistant manager that I had never been an officer, employee, or elected official of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia.

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76. The assistant manager contacted and spoke with the "Back Office" and clearly conveyed to them My claim that the IRS was acting in excess of their jurisdiction with respect to the gross application of the "Notice of Levy" against My property.
77. The assistant manager explained to Me that the official position of the bank was to "stand with the IRS".
- a. An agent is a person authorized by another to act on his account and under his control. [Wasilowski v. Park Bridge]
 - b. Power can never be delegated which the authority said to delegate never possessed itself. [N.J. Steam Co. v. Merch Bank]
78. I politely informed the assistant manager that if My property was not fully restored by noon on Wednesday March 13th, 2013, that I would file suit against Citizens Bank for damages and the return of my property.
- a. Acting and consenting parties are liable to the same punishment. [5 Coke, 80]
79. The assistant manager informed me that the Citizens Bank internal policy mandated that the Board of Directors be informed of any threat of suit and for that reason I should expect to be hearing from someone in the Back Office soon.
80. On or about Wednesday March 13th, 2013, Mike Burcini from the Citizens Bank main office called Me to let Me know that they were looking into the issues I had raised regarding the illegality of the levy.
81. On Tuesday March 19th, 2013, Mike Burcini called to inform Me that their legal team confirmed that Citizens Bank was standing by the IRS and were in fact planning to release my property to the IRS.
82. There exist no valid contract between Myself and Citizens Bank authorizing Citizens Bank to submit, transfer or otherwise give My property to any person without due process of law.
83. In colusion with the IRS, Citizens Bank has deprived me of the property I deposited with them in Goffstown New Hampshire.

Ghislain Alyre Lucien Joseph, House of Breton

84. Citizens Bank acted in collusion with IRS agent Mary Hannah to deprive Me of My property.

- a. It is to the intention that the law applies. Law always regards the intention. [Black's, 2d 70; Bouv. 118]

85. Citizens Bank has breached its fiduciary duty to the public trust by depriving Me of My intangible Right to honest services.

86. Furthermore, as part of a scheme or artifice to defraud Me, Citizens Bank mailed Me a letter dated February 26, 2013, along with an attached copy of the above mentioned "Notice of Levy" letter they had received from Mary Hannah.

- a. The above-mentioned letter is attached as Exhibit "B"

87. The Citizens Bank, February 26, 2013 letter was mailed to Me to inform Me that "The Internal Revenue Service has served a Tax Levy against your account... Funds are currently being withheld ..."

88. Citizens Bank, having knowledge of the actual commission of this crime which is cognizable by a court of the United States, has chosen to aid the principle in its commission of the crime rather than, as soon as possible making known the same to some judge or other person in civil or military authority under the United States.

[The Court]

89. The wisdom of the ages is embedded in the maxims of law, which are the basis for the fundamental law of the land.

- a. General customs are such as prevail throughout a country and become the law of that country. [Bodfish v. Fox, 23 Me. 95]

90. This is a court of record of fundamental law jurisdiction.

91. The fundamental law of the land knows neither immunity nor statutes of limitation because

Ghislain Alyre Lucien Joseph, House of Breton

- a. An Affirmative statute does not take from the common law [Jenk. Cent. 24]
- b. No man can forfeit another's right. [Fleta, lib. 1, c.28, s. 11]
- c. Statutes are confined to their own territory, and have no extraterritorial effect. [Woodworth v. Spring]

92. As a Court, "ordained and established" by the Congress of The United States of America, this Court of record has jurisdiction to take notice of, and resolve, the substance of this case in law.

93. A court of record is a court which must meet the following criteria:

- a. Generally has a seal.
- b. Has power to fine or imprison for contempt.
- c. Keeps a record of the proceedings.
- d. Proceeds according to the common law (not statutes or codes).
- e. The tribunal is independent of the magistrate (judge).

94. Court is: The person and suit of the sovereign; the place where the sovereign sojourns with his regal retinue, wherever that may be.

95. The tribunal is either the sovereign himself, or a fully empowered jury not paid by the government for the performance of their duties.

- a. I know no safe depository of the ultimate powers of the society but the people themselves: and if we think them not enlightened enough to exercise their control with a wholesome discretion, the remedy is not to take it from them, but to inform their discretion. [Jefferson 1820]
- b. It is the property of a Judge to administer justice, not to give it. [Lofft, 42]

96. A court of record is a judicial tribunal having attributes and exercising functions independently of the person of the magistrate designated generally to hold it, and proceeding according to the course of common law. A court where the acts and proceedings are enrolled ... for a perpetual memorial and testimony.

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97.A Magistrate is a person holding official power in a government such as:

- a. The official of highest rank in a government (chief, or first magistrate).
- b. An official of a class having summary, often criminal, jurisdiction.
- c. An official entrusted with administration of the laws.

[The Law of the Case]

Exhibit "C" is incorporated by reference as though fully stated herein.

[The Prayer]

Consequently, it is My desire, to have this court issue an Ex-Parte order containing the following substantive language.

- A) A permanent injunction against the Commissioner, the IRS and its agents regarding any supposed debt from any tax year until such time as the Commissioner, the IRS or its agents provide on the record of this Court, a verified statement of account to validate the tax liability of any year in question.
- B) The immediate restoration of My property by Citizens Bank regarding the above-mentioned trespass.
- C) Damages in the amount of 3,500 dollars to be paid Me in lawful silver or gold money of the United States by Citizens Bank via third parties of my choosing for knowingly conspiring with the Commissioner, the IRS and ACS Operations Manager Mary Hannah to deprive me of my property.
- D) Damages in the amount of 25,000 dollars to be paid Me in lawful silver or gold money of the United States by IRS/ACS Operations Manager Mary Hannah via third parties of my choosing for depriving me of my property via Citizen Bank.

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- E) All of My property know as "taxes" which have ever been "collected" from Me by the Commissioner through the IRS or its agents for all years since 1980 shall be restored to me. The amount for each year shall include compound interest figured at monthly prime rates plus 4% from the end of each such tax year to the date on which it is paid. It shall be paid Me in lawful silver or gold money of the United States via third parties of my choosing.
- F) Any further orders this Court may deem just and proper to redress the complainant.

In Witness Whereof, knowing the law of bearing false witness before God and men, I solemnly affirm that the above-stated facts are true, correct and complete to the best of my knowledge.

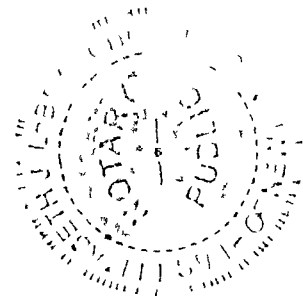
603-396-1092

Inscribed before me on this 25
Day of March 2013

Ghislain Alyre Lucien Joseph house of Breton
General Delivery
Near
c/o Thirty five Austin street
Manchester, New-Hampshire
(Elizabeth J LaBranche)

My commission expires _____

ELIZABETH J LaBRANCHE
NOTARY PUBLIC
STATE OF NEW HAMPSHIRE
MY COMMISSION EXP. APRIL 15, 2014




Ghislain Alyre Lucien Joseph, House of Breton

EXHIBIT

A

Ghislain Alyre Lucien Joseph, House of Breton

EXHIBIT – A – front

- Form 668-A(c) (Rev. January 2001)		Department of the Treasury - Internal Revenue Service Notice of Levy		
DATE: 02/21/2013		TELEPHONE NUMBER SEQNUM 03058		
REPLY TO: ACS SUPPORT PO BOX 8208 PHILADELPHIA, PA 19101-8208		OF IRS OFFICE: TOLL FREE 1-800-829-3903 SBX		
TO: P 0 - DPC05		NAME AND ADDRESS OF TAXPAYER: GHISLAIN L BRETON 35 AUSTIN ST MANCHESTER NH 03102-4122357		
 RBS CITIZENS, NATIONAL ASSOCIATION 1 CITIZENS DR RIVERSIDE RI 02915-3019019		IDENTIFYING NUMBER(S): BRET B 03 [REDACTED] -1463		
000105				
Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
1040	12-31-2009	\$ 4,118.77	\$ 453.08	\$ 4,571.85
THIS LEVY WON'T ATTACH FUNDS IN IRAs, SELF-EMPLOYED INDIVIDUALS' RETIREMENT PLANS, OR ANY OTHER RETIREMENT PLANS IN YOUR POSSESSION OR CONTROL, UNLESS IT IS SIGNED IN THE BLOCK TO THE RIGHT →				Total Amount Due \$ 4,571.85
We figured the interest and late payment penalty to 03/21/2013				
Although we have told you to pay the amount you owe, it is still not paid. This is your copy of a notice of levy we have sent to collect this unpaid amount. We will send other levies if we do not get enough with this one.				
Banks, credit unions, savings and loans, and similar institutions described in Section 406(n) of the Internal Revenue Code must hold your money for 21 calendar days before sending it to us. They must include the interest you earn during that time. Anyone else we send a levy to must turn over your money, property, credits, etc. that they have (or are already obligated for) when they would have paid you.				
If you decide to pay the amount you owe now, please <u>bring a guaranteed payment</u> (cash, cashier's check, certified check, or money order) to the nearest IRS office with form, so we can tell the person who received this levy not to send us your money. If you mail your payment instead of bringing it to us, we may not have time to stop the person who received this levy from sending us your money.				
If we have erroneously levied your bank account, we may reimburse you for the fees your bank charged you for handling the levy. You must file a claim with the IRS on Form 8546 within one year after the fees are charged.				
If you have any questions or want to arrange payment before other levies are issued, please call or write us. If you write to us, please include your telephone number and the best time to call.				
Signature of Service Representative <i>Mary Hannah</i>		Title Operations Manager, ACS		
Part 3 - FOR TAXPAYER		FORM 668-A(c)(Rev. 1-01) 16740V		

Ghislain Alyre Lucien Joseph, House of Breton

EXHIBIT - A - back

Excerpts from the Internal Revenue Code

* * * * *

SEC. 6331. LEVY AND DISTRAINT.

(b) **Seizure and Sale of Property.**— The term "levy" as used in this title includes the power of distraint and seizure by any means. Except as otherwise provided in subsection (a), a levy shall extend only to property possessed and obligations existing at the time thereof. In any case in which the Secretary may levy upon property or rights to property, he may seize and sell such property or rights to property (whether real or personal, tangible or intangible).

(c) **Successive Seizures.**— Whenever any property or rights to property upon which levy has been made by virtue of subsection (a) is sufficient to satisfy the claim of the United States for which levy is made, the Secretary may, thereafter, and as often as may be necessary, proceed to levy in the like manner upon any other property liable to levy of the person against whom such claim exists, until the amount due from him, together with all expenses is fully paid.

SEC. 6332. SURRENDER OF PROPERTY SUBJECT TO LEVY.

(a) **Requirement.**— Except as otherwise provided in subsections (b) and (c), any person in possession of (or obligated with respect to) property or rights to property subject to levy upon which a levy has been made shall, upon demand of the Secretary, surrender such property or rights (or discharge such obligation) to the Secretary, except such part of the property or rights as is, at the time of such demand, subject to an attachment or execution under any judicial process.

(b) **Special Rule for Life Insurance and Endowment Contracts**

(1) **In general.**— A levy on an organization with respect to a life insurance or endowment contract issued by such organization shall without necessity for the surrender of the contract document, constitute a demand by the Secretary for payment of the amount described in paragraph (2) and the exercise of the right of the person against whom the tax is assessed to the advance of such amount. Such organization shall pay over such amount 90 days after service of notice of levy. Such notice shall include a certification by the Secretary that a copy of such notice has been mailed to the person against whom the tax is assessed at his last known address.

(2) **Satisfaction of levy.**— Such levy shall be deemed to be satisfied if such organization pays over to the Secretary the amount which the person against whom the tax is assessed could have had advanced to him by such organization on the date prescribed in paragraph (1) for the satisfaction of such levy, increased by the amount of any advances (including contractual interest thereon) made to such person on or after the date such organization had actual notice or knowledge (within the meaning of section 6320 (f)(1)) of the existence of the lien with respect to which such levy is made, other than an advance (including contractual interest thereon) made automatically to maintain such contract in force under an agreement entered into before such organization had such notice or knowledge.

(3) **Enforcement proceedings.**— The satisfaction of a levy under paragraph (2) shall be without prejudice to any civil action for the enforcement of any lien imposed by this title with respect to such contract.

(c) **Special Rule for Banks.**— Any bank (as defined in section 408(n)) shall surrender (subject to an attachment or execution under judicial process) any deposits (including interest thereon) in such bank only after 21 days after service of levy.

(d) **Enforcement of Levy**

(1) **Extent of personal liability.**— Any person who fails or refuses to surrender any property or rights to property, subject to levy, upon demand by the Secretary, shall be liable in his own person and estate to the United States in a sum equal to the value of the property or rights not so surrendered, but not exceeding the amount of losses for the collection of which such levy has been made, together with costs and interest on such sum at the underpayment rate established under section 6621 from the date of such levy (or, in the case of a levy described in section 6331 (d)(3), from the date such person would otherwise have been obligated to pay over such amounts to the taxpayer). Any amount (other than costs) recovered under this paragraph shall be credited against the tax liability for the collection of which such levy was made.

(2) **Penalty for violation.**— In addition to the personal liability imposed by paragraph (1), if any person required to surrender property or rights to property fails or refuses to surrender such property without reasonable cause, such person shall be liable for a penalty equal to 50 percent of the amount recoverable under paragraph (1). No part of such penalty shall be credited against the tax liability for the collection of which such levy was made.

(e) **Effect of honoring levy.**— Any person in possession of (or obligated with respect to) property or rights to property subject to levy upon which a levy has been made who, upon demand by the Secretary, surrenders such property or rights to property (or discharges such obligation) to the Secretary (or who pays a liability under subsection (d)(1)) shall be discharged from any obligation or liability to the delinquent taxpayer and any other person with respect to such property or rights to property arising from such surrender or payment.

SEC. 6333. PRODUCTION OF BOOKS.

If a levy has been made or is about to be made on any property, or right to property, any person having custody or control of any books or records, containing evidences or statements relating to the property or right to property subject to levy, shall, upon demand of the Secretary, exhibit such books or records to the Secretary.

SEC. 6343. AUTHORITY TO RELEASE LEVY AND RETURN PROPERTY.

(a) **Release of Levy and Notice of Release.**

(1) **In general.**— Under regulations prescribed by the Secretary, the Secretary shall release the levy upon all, or part of, the property or rights to property levied upon and shall promptly notify the person upon whom such levy was made (if any) that such levy has been released if—

(A) the liability for which such levy was made is satisfied or becomes unenforceable by reason of lapse of time,

(B) release of such levy will facilitate the collection of such liability,

(C) the taxpayer has entered into an agreement under section 6159 to satisfy such liability by means of installment payments, unless such agreement provides otherwise.

(D) the Secretary has determined that such levy is creating an economic hardship due to the financial condition of the taxpayer, or

(E) the fair market value of the property exceeds such liability and release of the levy on a part of such property could be made without hindering the collection of such liability.

For purposes of subparagraph (C), the Secretary is not required to release such levy if such release would jeopardize the secured creditor status of the Secretary.

(2) **Expedited determination on certain business property.**— In the case of any tangible personal property essential in carrying on the trade or business of the taxpayer, the Secretary shall provide for an expedited determination under paragraph (1) if levy on such tangible personal property would prevent the taxpayer from carrying on such trade or business.

(3) **Subsequent levy.**— The release of levy on any property under paragraph (1) shall not prevent any subsequent levy on such property.

(b) **Return of Property.**— If the Secretary determines that property has been wrongfully levied upon, it shall be lawful for the Secretary to return—

(1) The specific property levied upon,

(2) an amount of money equal to the amount of money levied upon, or

(3) an amount of money equal to the amount of money received by the United States from a sale of such property.

Property may be returned at any time. An amount equal to the amount of money levied upon or received from such sale may be returned at any time before the expiration of 9 months from the date of such levy. For purposes of paragraph (3), if property is declared purchased by the United States at a sale pursuant to section 6335(e) (relating to manner and conditions of sale), the United States shall be treated as having received an amount of money equal to the minimum price determined pursuant to such section or (if larger) the amount received by the United States from the resale of such property.

(d) **RETURN OF PROPERTY IN CERTAIN CASES.**— IF —

(1) any property has been levied upon, and

(2) the Secretary determines that —

(A) the levy on such property was premature or otherwise not in accordance with administrative procedures of the Secretary,

(B) the taxpayer has entered into an agreement under section 6159 to satisfy the tax liability for which the levy was imposed by means of installment payments, unless such agreement provides otherwise,

(C) the return of such property will facilitate the collection of the tax liability, or

(D) with the consent of the taxpayer or the Taxpayer Advocate, the return of such property would be in the best interests of the taxpayer, (as determined by the Taxpayer Advocate) and the United States,

the provisions of subsection (b) shall apply in the same manner as if such property had been wrongfully levied upon, except that no interest shall be allowed.

* * * * *

Applicable Sections of Internal Revenue Code

6321.	LIEN FOR TAXES.
6322.	PERIOD OF LIEN.
6325.	RELEASE OF LIEN OR DISCHARGE OF PROPERTY.
6331.	LEVY AND DISTRAINT.
6332.	SURRENDER OF PROPERTY SUBJECT TO LEVY.
6333.	PRODUCTION OF BOOKS.
6334.	PROPERTY EXEMPT FROM LEVY.
6343.	AUTHORITY TO RELEASE LEVY AND RETURN PROPERTY.
7428.	CIVIL ACTIONS BY PERSONS OTHER THAN TAXPAYERS.
7429.	REVIEW OF JEOPARDY LEVY OR ASSESSMENT PROCEDURES.

For more information about this notice, please call the phone number on the front of this form.

FORM 668-A(c) (Rev. 8-98) 16740V

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EXHIBIT B

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EXHIBIT – B



February 26, 2013

GHISLAIN BRETON
C-O 35 AUSTIN ST
MANCHESTER NH 03102

RE: IRS LEVY

Dear Customer:

The Internal Revenue Service has served a Tax Levy against your account (s) at RBS Citizens, N.A.. Funds are currently being withheld from your account (s) as follows:

<u>Account Number</u>	<u>Hold Amount</u>
	\$317.19

As set forth in the fee and feature guide your account may be accessed a processing fee up to \$125.00 when available.

If the Internal Revenue Service does not release the levy, within twenty-one (21) days from the date of this letter, the amount indicated above will be submitted to the Internal Revenue Service as required by law.

A copy of the Notice of Levy is enclosed for your records. If you have any questions regarding this matter, please contact the Internal Revenue Service at the number in the upper right corner of the Notice of Levy.

Very truly yours,

Legal Clerk/mm
Operations Services
1-888-999-6884
REF# : 582554

Enclosure

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EXHIBIT C

Ghislain Alyre Lucien Joseph, House of Breton

Exhibit – C

Law of the Case

The law of the case is decreed as follows:

1. If any claim, statement, fact, or portion in this action is held inapplicable or not valid, such decision does not affect the validity of any other portion of this action.
2. The singular includes the plural and the plural the singular.
3. The present tense includes the past and future tenses; and the future the present, and the past the present.
4. The masculine gender includes the feminine and neuter.

[People]

5. I know no safe depository of the ultimate powers of the society but the people themselves: and if we think them not enlightened enough to exercise their control with a wholesome discretion, the remedy is not to take it from them, but to inform their discretion. [Jefferson 1820]
6. ...at the Revolution, the sovereignty devolved on the people; and they are truly the sovereigns of the country, but they are sovereigns without subjects...with none to govern but themselves..... [Chisolm v. Georgia (US) 2 Dall 419, 454, 1 L Ed 440, 455 @ DALL (1793) pp471-472.]
7. The very meaning of 'sovereignty' is that the decree of the sovereign makes law. [American Banana Co. v. United Fruit Co., 29 S.Ct. 511, 513, 213 U.S. 347, 53 L.Ed. 826, 19 Ann.Cas. 1047.]
8. The people, or sovereign are not bound by *general words* in statutes, restrictive of prerogative right, title or interest, unless expressly named. Acts of limitation do not bind the King or the people. The people have been ceded all the rights of the King, the former sovereign ... It is a maxim of the common law, that when an act is made for the common good and to prevent injury, the King shall be bound, though not named, but when a statute is general and prerogative right would be divested or taken from the King [or the

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people] he shall not be bound. [*The People v. Herkimer*, 4 Cowen (NY) 345, 348 (1825)]

9. A consequence of this prerogative is the legal *ubiquity* of the king. His majesty in the eye of the law is always present in all his courts, though he cannot personally distribute justice. (Fortesc.c.8. 2Inst.186) His judges are the mirror by which the king's image is reflected. 1 Blackstone's Commentaries, 270, Chapter 7, Section 379.
10. There is no such thing as a power of inherent sovereignty in the government of the United States In this country sovereignty resides in the people, and Congress can exercise no power which they have not, by their Constitution entrusted to it: All else is withheld. [*Julliard v. Greenman*, 110 U.S. 421]
11.our justices, sheriffs, mayors, and other ministers, which under us have the laws of our land to guide, shall allow the said charters pleaded before them in judgement in all their points, that is to wit, the Great Charter as the common law.... [Confirmatio Cartarum, November 5, 1297, *Sources of Our Liberties* Edited by Richard L. Perry, American Bar Foundation]
12. Republican government. One in which the powers of sovereignty are vested in the people and are exercised by the people, either directly, or through representatives chosen by the people, to whom those powers are specially delegated. [In re Duncan, 139 U.S. 449, 11 S.Ct. 573, 35 L.Ed. 219; *Minor v. Happersett*, 88 U.S. (21 Wall.) 162, 22 L.Ed. 627." Black's Law Dictionary, Fifth Edition, p. 626.]
13. The Bill of Rights of both the New-Hampshire and of The United States of America constitutions are incorporated by reference as though fully stated herein.
14. What is prohibited in the nature of things can be confirmed by no law. [Finch, Law 74]
15. When anything is prohibited directly, it is prohibited also indirectly. [Co. Litt. 223]
16. General customs are such as prevail throughout a country and become the law of that country. [Bodfish v. Fox, 23 Me. 95]

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17. The custom of all the country is the common law of the country.
[Jenk. Sent 119]
18. An Affirmative statute does not take from the common law. [Jenk. Cent. 24]
19. This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; and all Treaties made, or which shall be made, under the Authority of the United States, shall be the supreme Law of the Land; and the Judges in every State shall be bound thereby; any Thing in the Constitution or Laws of any State to the Contrary notwithstanding. [Constitution for the United States of America, Article VI, Clause 2]

[Rights – Property]

20. It is unjust that freemen should not have the free disposal of their own property. [Co Litt. 223a; 4 Kent, Comm. 131; Hob. 87]
21. That does not truly belong to one which can be taken from him upon occasion. [Dig. 50, 17, 159, 1]
22. No man can forfeit another's right. [Fleta, lib. 1, c.28, s. 11]
23. Property: #1 - A peculiar quality of any thing; that which is inherent in a subject, or naturally essential to it; called by logicians an essential mode. Thus color is a property of light; extension and figure are properties of bodies. #2 - An acquired or artificial quality; that which is given by art or bestowed by man. The poem has the properties which constitute excellence. [Noah Webster 1828]
24. Property rights of citizens: All citizens of the United States shall have the same right, in every State and Territory, as is enjoyed by white citizens thereof to inherit, purchase, lease, sell, hold, and convey real and personal property. [42 USC 1982]

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25. The assertion of federal rights, when plainly and reasonably made, is not to be defeated under the name of local practice. [Davis v. Wechsler, 263 US 22, 24]
26. Where rights secured by the Constitution are involved, there can be no rule making or legislation which would abrogate them. [Miranda v. Arizona, 384 US 436, 491]
27. There can be no sanction or penalty imposed upon one because of this exercise of constitutional rights. [Scherer v. Cullen, 481 F 946]
28. The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized. [4th Amendment]
29. No person shall ... be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation. [5th Amendment]

[Void – Vague]

30. Simplicity is favorable to the laws; and too much subtlety in law is to be reprobated. [4 Coke, 8]
31. It is a wretched state of slavery which subsists where the law is vague or uncertain. [4 Inst. 245, 246; Broom, Max. 150; Yates v. Lansing, 9 Johns. (N.Y.) 427]
32. ...a statute which either forbids or requires the doing of an act in terms so vague that men of common intelligence must necessarily guess at its meaning and differ as to its application violates the first essential of due process of law. [Connally v. General Construction Co., 269 U.S. 385 (1926)]

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[Gifts]

33. What otherwise is good and just, if it be sought by force and fraud, becomes bad and unjust. [3 *Coke*, 78]
34. Every consent involves submission; but a mere submission does not necessarily involve consent. [Black's 2d. 249]
35. No thing is so contrary to consent as force and fear. [Dig. 50, 17, 116]
36. That is considered to be given which is granted when no law compels. [Dig. 50, 17, 12]
37. A gift is said to be pure and simple when no condition or qualification is annexed. [Bract. 1; Bouv. 158]
38. A gift is not presumed. [Jenk. Cent. 109]
39. No one is presumed to give. [Haren v. Foster, 9 Pick. (Mass) 128, 19 Am. Dec. 353]

[Income – Tax – Levy]

40. INCOME. The gain derived from capital, from labor, or from both combined, provided it be understood to include profit gained through a sale or conversion of capital assets. [Merchant's Loan & Trust Co. v. Smietanka 255 U.S. 509]
41. Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official. [26 USC 6331 (a)]
42. The Income tax is an excise tax: The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is an artificial entity which owes its existence and charter powers to the state; but the individuals' Right to live and own property

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are natural rights for the enjoyment of which an excise cannot be
imposed. [Corn v. Fort, 95 S.W.2d 620 (1936)]

[Agent]

- 43. Power can never be delegated which the authority said to delegate
never possessed itself. [N.J. Steam Co. v. Merch Bank]
- 44. An agent is a person authorized by another to act on his account and
under his control. [Wasilowski v. Park Bridge]
- 45. Acting and consenting parties are liable to the same punishment. [5
Coke, 80]
- 46. Previous intentions are judged by subsequent acts. [Dumont v. Smith,
4 Denio (N.Y.) 319, 320]
- 47. Ignorance of those things which one is bound to know excuses not.
[Hale, P.C. 42; Broom, Max 267; 4Bl. Comm.27]

[Fraud – Extortion – Conspiracy]

- 48. Deceit is an artifice, since it pretends one thing and does another.
[Black's, 387]
- 49. An agreement induced by fraud cannot stand. [Dig. 2, 14, 7, s. 9]
- 50. Extortion is a crime when, by color of any office, any person extorts
that which is not due, or more than is due, or before the time when it
is due. [10 Coke 102]
- 51. "It is to the intention that the law applies. Law always regards the
intention. [Black's, 2d 70; Bouv. 118]
- 52. Silence can only be equated with fraud when there is a legal and
moral duty to speak or when an inquiry left unanswered would be
intentionally misleading. We cannot condone this shocking conduct...

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If that is the case we hope our message is clear. This sort of deception will not be tolerated and if this is routine it should be corrected immediately. [U.S. v. Tweel, 550 F. 2d. 297, 299, 300 (1977)]

53. Fraud in its elementary common law sense of deceit - and this is one of the meanings that fraud bears [483 U.S. 372] in the statute. [See United States v. Dial, 757 F.2d 163, 168 (7th Cir 1985)] It includes the deliberate concealment of material information in a setting of fiduciary obligation. A public official is a fiduciary toward the public, including, in the case of a judge, the litigants who appear before him and if he deliberately conceals material information from them, he is guilty of fraud. [McNally v United States 483 U.S. 350 (1987)]
54. As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be exercised in behalf of the government or of all citizens who may need the intervention of the officer. [63C Am. Jur. 2d, Public Officers and Employees, 247]
- a. [1] Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain from a discharge of their trusts.
 - b. [2] That is, a public officer occupies a fiduciary relationship to the political entity on whose behalf he or she serves.
 - c. [3] and owes a fiduciary duty to the public.
 - d. [4] It has been said that the fiduciary responsibilities of a public officer cannot be less than those of a private individual.
 - e. [5] Furthermore, it has been stated that any enterprise undertaken by the public official who tends to weaken public confidence and undermine the sense of security for individual rights is against public policy.

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55. Misprision of felony: Whoever, having knowledge of the actual commission of a felony cognizable by a court of the United States, conceals and does not as soon as possible make known the same to some judge or other person in civil or military authority under the United States, shall be fined under this title or imprisoned not more than three years, or both. [18 USC § 4]
56. Scheme or artifice to defraud: For the purposes of this chapter, the term "scheme or artifice to defraud" includes a scheme or artifice to deprive another of the intangible right of honest services. [18 USC § 1346]
57. Attempt and conspiracy: Any person who attempts or conspires to commit any offense under this chapter shall be subject to the same penalties as those prescribed for the offense, the commission of which was the object of the attempt or conspiracy. [18 USC § 1349]
58. Conspiracy against rights: If two or more persons conspire to injure, oppress, threaten, or intimidate any person in any State, Territory, Commonwealth, Possession, or District in the free exercise or enjoyment of any right or privilege secured to him by the Constitution or laws of the United States, or because of his having so exercised the same; or If two or more persons go in disguise on the highway, or on the premises of another, with intent to prevent or hinder his free exercise or enjoyment of any right or privilege so secured - They shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include kidnapping or an attempt to kidnap, aggravated sexual abuse or an attempt to commit aggravated sexual abuse, or an attempt to kill, they shall be fined under this title or imprisoned for any term of years or for life, or both, or may be sentenced to death. [18 USC 241]
59. Deprivation of rights under color of law: Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any State, Territory, Commonwealth, Possession, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States, or to different punishments, pains, or penalties, on account of such person being an alien, or by reason of his color, or race, than are prescribed for the punishment of citizens, shall be fined under this title

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or imprisoned not more than one year, or both; and if bodily injury results from the acts committed in violation of this section or if such acts include the use, attempted use, or threatened use of a dangerous weapon, explosives, or fire, shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include kidnapping or an attempt to kidnap, aggravated sexual abuse, or an attempt to commit aggravated sexual abuse, or an attempt to kill, shall be fined under this title, or imprisoned for any term of years or for life, or both, or may be sentenced to death. [18 USC 242]

60. Extortion by officers or employees of the United States: Whoever, being an officer, or employee of the United States or any department or agency thereof, or representing himself to be or assuming to act as such, under color or pretense of office or employment commits or attempts an act of extortion, shall be fined under this title or imprisoned not more than three years, or both; but if the amount so extorted or demanded does not exceed \$1,000, he shall be fined under this title or imprisoned not more than one year, or both. [18 USC § 872]

61. Mailing threatening communications: (a) Whoever knowingly deposits in any post office or authorized depository for mail matter, to be sent or delivered by the Postal Service or knowingly causes to be delivered by the Postal Service according to the direction thereon, any communication, with or without a name or designating mark subscribed thereto, addressed to any other person, and containing any demand or request for ransom or reward for the release of any kidnapped person, shall be fined under this title or imprisoned not more than twenty years, or both. (b) Whoever, with intent to extort from any person any money or other thing of value, so deposits, or causes to be delivered, as aforesaid, any communication containing any threat to kidnap any person or any threat to injure the person of the addressee or of another, shall be fined under this title or imprisoned not more than twenty years, or both. (c) Whoever knowingly so deposits or causes to be delivered as aforesaid, any communication with or without a name or designating mark subscribed thereto, addressed to any other person and containing any threat to kidnap any person or any threat to injure the person of the addressee or of another, shall be fined under this title or imprisoned not more than five years, or both. If such a communication is

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addressed to a United States judge, a Federal law enforcement officer, or an official who is covered by section 1114, the individual shall be fined under this title, imprisoned not more than 10 years, or both.

(d)Whoever, with intent to extort from any person any money or other thing of value, knowingly so deposits or causes to be delivered, as aforesaid, any communication, with or without a name or designating mark subscribed thereto, addressed to any other person and **containing any threat to injure the property** or reputation of the addressee or of another, or the reputation of a deceased person, or any threat to accuse the addressee or any other person of a crime, shall be fined under this title or imprisoned not more than two years, or both. If such a communication is addressed to a United States judge, a Federal law enforcement officer, or an official who is covered by section 1114, the individual shall be fined under this title, imprisoned not more than 10 years, or both. [18 USC § 876]

62.Receiving the proceeds of extortion: A person who receives, possesses, conceals, or disposes of any money or other property which was obtained from the commission of any offense under this chapter that is punishable by imprisonment for more than 1 year, knowing the same to have been unlawfully obtained, shall be imprisoned not more than 3 years, fined under this title, or both. [18 USC § 880]

63.Frauds and swindles: Whoever, having devised or intending to devise any scheme or artifice to defraud, or for obtaining money or property by means of false or fraudulent pretenses, representations, or promises, or to sell, dispose of, loan, exchange, alter, give away, distribute, supply, or furnish or procure for unlawful use any counterfeit or spurious coin, obligation, security, or other article, or anything represented to be or intimated or held out to be such counterfeit or spurious article, for the purpose of executing such scheme or artifice or attempting so to do, places in any post office or authorized depository for mail matter, any matter or thing whatever to be sent or delivered by the Postal Service, or deposits or causes to be deposited any matter or thing whatever to be sent or delivered by any private or commercial interstate carrier, or takes or receives therefrom, any such matter or thing, or knowingly causes to be delivered by mail or such carrier according to the direction thereon, or at the place at which it is directed to be delivered by the person to whom it is addressed, any such matter or thing, shall be fined under this title or imprisoned not more than 20 years, or both. If the

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violation occurs in relation to, or involving any benefit authorized, transported, transmitted, transferred, disbursed, or paid in connection with, a presidentially declared major disaster or emergency (as those terms are defined in section 102 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5122)), or affects a financial institution, such person shall be fined not more than \$1,000,000 or imprisoned not more than 30 years, or both. [18 USC § 1341]

64. Bank fraud: Whoever knowingly executes, or attempts to execute, a scheme or artifice – (1) to defraud a financial institution; or (2) to obtain any of the moneys, funds, credits, assets, securities, or other property owned by, or under the custody or control of, a financial institution, by means of false or fraudulent pretenses, representations, or promises; shall be fined not more than \$1,000,000 or imprisoned not more than 30 years, or both. [18 USC § 1344]
65. Civil action for deprivation of rights: Every person who, under color of any statute, ordinance, regulation, custom, or usage, of any State or Territory or the District of Columbia, subjects, or causes to be subjected, any citizen of the United States or other person within the jurisdiction thereof to the deprivation of any rights, privileges, or immunities secured by the Constitution and laws, shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress, except that in any action brought against a judicial officer for an act or omission taken in such officer's judicial capacity, injunctive relief shall not be granted unless a declaratory decree was violated or declaratory relief was unavailable. For the purposes of this section, any Act of Congress applicable exclusively to the District of Columbia shall be considered to be a statute of the District of Columbia. [42 USC 1983]
66. Conspiracy to interfere with civil rights: Depriving persons of rights or privileges: If two or more persons in any State or Territory conspire or go in disguise on the highway or on the premises of another, for the purpose of depriving, either directly or indirectly, any person or class of persons of the equal protection of the laws, or of equal privileges and immunities under the laws; or for the purpose of preventing or hindering the constituted authorities of any State or Territory from giving or securing to all persons within such State or Territory the equal protection of the laws; or if two or more persons

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conspire to prevent by force, intimidation, or threat, any citizen who is lawfully entitled to vote, from giving his support or advocacy in a legal manner, toward or in favor of the election of any lawfully qualified person as an elector for President or Vice President, or as a Member of Congress of the United States; or to injure any citizen in person or property on account of such support or advocacy; in any case of conspiracy set forth in this section, if one or more persons engaged therein do, or cause to be done, any act in furtherance of the object of such conspiracy, whereby another is injured in his person or property, or deprived of having and exercising any right or privilege of a citizen of the United States, the party so injured or deprived may have an action for the recovery of damages occasioned by such injury or deprivation, against any one or more of the conspirators. [42 USC 1985(3)]

67. Action for neglect to prevent: Every person who, having knowledge that any of the wrongs conspired to be done, and mentioned in section 1985 of this title, are about to be committed, and having power to prevent or aid in preventing the commission of the same, neglects or refuses so to do, if such wrongful act be committed, shall be liable to the party injured, or his legal representatives, for all damages caused by such wrongful act, which such person by reasonable diligence could have prevented; and such damages may be recovered in an action on the case; and any number of persons guilty of such wrongful neglect or refusal may be joined as defendants in the action; and if the death of any party be caused by any such wrongful act and neglect, the legal representatives of the deceased shall have such action therefore, and may recover not exceeding \$5,000 damages therein, for the benefit of the widow of the deceased, if there be one, and if there be no widow, then for the benefit of the next of kin of the deceased. But no action under the provisions of this section shall be sustained which is not commenced within one year after the cause of action has accrued. [42 USC 1986]

68.

[Court – Tribunal – Courts of Record]

69. Henceforth the writ which is called Praecipe shall not be served on any one for any holding so as to cause a free man to lose his court. [Magna Carta, Article 34]

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70. This Court of record is a court of fundamental law jurisdiction.
71. Justice knows not father nor mother; justice looks at truth alone. [1 Bulst. 199]
72. COURT. The person and suit of the sovereign; the place where the sovereign sojourns with his regal retinue, wherever that may be. [Black's Law Dictionary, 5th Edition, page 318.]
73. COURT. An agency of the sovereign created by it directly or indirectly under its authority, consisting of one or more officers, established and maintained for the purpose of hearing and determining issues of law and fact regarding legal rights and alleged violations thereof, and of applying the sanctions of the law, authorized to exercise its powers in the course of law at times and places previously determined by lawful authority. [Isbill v. Stovall, Tex.Civ.App., 92 S.W.2d 1067, 1070; Black's Law Dictionary, 4th Edition, page 425]
74. There shall be in each judicial district a district court which shall be a **court of record known as the United States District Court for** the district. [28 USC § 132 (a)]
75. As used in this chapter the word "courts" includes the courts of appeals and **district courts of the United States**, the United States District Court for the District of the Canal Zone, the District Court of Guam, the District Court of the Virgin Islands, the United States Court of Federal Claims, and the Court of International Trade. [28 USC 610]
76. New Hampshire constitutes one judicial district. [28 USC 109]
77. Except as otherwise provided by law, or rule or order of court, the judicial power of a district court with respect to any action, suit or proceeding may be exercised by a single judge, who may preside alone and hold a regular or special session of court **at the same time other sessions are held by other judges.** [28 USC § 132 (c)]
78. It is the property of a Judge to administer justice, not to give it. [Lofft, 42]

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- 79.COURT OF RECORD. A judicial tribunal having attributes and exercising functions independently of the person of the magistrate designated generally to hold it, and proceeding according to the course of common law. A court where the acts and proceedings are enrolled ... for a perpetual memorial and testimony. [Bouvier's 1914]
- 80.COURT OF RECORD. To be a court of record a court must have four characteristics, and may have a fifth. They are:
- a. A judicial tribunal having attributes and exercising functions independently of the person of the magistrate designated generally to hold it [Jones v. Jones, 188 Mo.App. 220, 175 S.W. 227, 229; Ex parte Gladhill, 8 Metc. Mass., 171, per Shaw, C.J. See, also, Ledwith v. Rosalsky, 244 N.Y. 406, 155 N.E. 688, 689][Black's Law Dictionary, 4th Ed., 425, 426]
 - b. Proceeding according to the course of common law [Jones v. Jones, 188 Mo.App. 220, 175 S.W. 227, 229; Ex parte Gladhill, 8 Metc. Mass., 171, per Shaw, C.J. See, also, Ledwith v. Rosalsky, 244 N.Y. 406, 155 N.E. 688, 689][Black's Law Dictionary, 4th Ed., 425, 426]
 - c. Its acts and judicial proceedings are enrolled, or recorded, for a perpetual memory and testimony. [3 Bl. Comm. 24; 3 Steph. Comm. 383; The Thomas Fletcher, C.C.Ga., 24 F. 481; Ex parte Thistleton, 52 Cal 225; Erwin v. U.S., D.C.Ga., 37 F. 488, 2 L.R.A. 229; Heininger v. Davis, 96 Ohio St. 205, 117 N.E. 229, 231]
 - d. Has power to fine or imprison for contempt. [3 Bl. Comm. 24; 3 Steph. Comm. 383; The Thomas Fletcher, C.C.Ga., 24 F. 481; Ex parte Thistleton, 52 Cal 225; Erwin v. U.S., D.C.Ga., 37 F. 488, 2 L.R.A. 229; Heininger v. Davis, 96 Ohio St. 205, 117 N.E. 229, 231.][Black's Law Dictionary, 4th Ed., 425, 426]
 - e. Generally possesses a seal. [3 Bl. Comm. 24; 3 Steph. Comm. 383; The Thomas Fletcher, C.C.Ga., 24 F. 481; Ex parte Thistleton, 52 Cal 225; Erwin v. U.S., D.C.Ga., 37 F. 488, 2 L.R.A. 229; Heininger v. Davis, 96 Ohio St. 205, 117 N.E. 229, 231.][Black's Law Dictionary, 4th Ed., 425, 426]

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81.Reserved

[Dollars – Money – Currency]

82. Federal reserve notes shall be redeemed in lawful money on demand at the Treasury Department of the United States, in the city of Washington, District of Columbia, or at any Federal Reserve bank. [12 USC 411]

83.The 1792 Coinage Act is incorporated by reference as though fully stated herein.

[Redress – Recovery – Restitution]

84.If one has the power to prohibit or prevent a thing but does not, it is as though he did the thing himself. [2 Inst. 146; 3 Inst. 158]

85.He who has jurisdiction to loosen has jurisdiction to bind. [12 Coke, 59]

86.Recovery, i.e., restitution, is had by sentence of a judge of a thing wrongfully extorted or detained. [Co. Litt 154a]

87.The most favorable construction is to be made in restitutions. [Co. Litt. 112]

[Limitations]

88.Statutes are confined to their own territory, and have no extraterritorial effect. [Woodworth v. Spring]